

HOUSE BILL No. 1754

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3-2-6.

Synopsis: Renter's deduction for college and public housing. Extends the renter's deduction to individuals who reside in on-campus housing at institutions of higher education located in Indiana or in low income housing.

Effective: January 1, 2002.

Avery, Klinker

January 17, 2001, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 112th General Assembly (2001)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2000 General Assembly.

HOUSE BILL No. 1754

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-3-2-6, AS AMENDED BY P.L.14-1999,
2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2002]: Sec. 6. (a) Each taxable year, an individual who
4 rents a dwelling for use as his principal place of residence may deduct
5 from his adjusted gross income, as defined in IC 6-3-1-3.5(a), the lesser
6 of:
7 (1) the amount of rent paid by him with respect to the dwelling
8 during the taxable year; or
9 (2) two thousand dollars (\$2,000).
10 (b) Notwithstanding subsection (a), a husband and wife filing a joint
11 adjusted gross income tax return for a particular taxable year may not
12 claim a deduction under this section of more than two thousand dollars
13 (\$2,000).
14 (c) **Except as provided in subsection (e)**, the deduction provided
15 by this section does not apply to an individual who rents a dwelling that
16 is exempt from Indiana property tax.
17 (d) For purposes of this section, a "dwelling" includes **the**

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1 following:

2 (1) A single family dwelling. ~~and~~

3 (2) A unit of a multi-family dwelling.

4 (3) A dormitory room or unit of a housing facility at an
5 institution of higher education (as defined in IC 6-3-3-5).

6 (e) The following individuals are eligible to receive a deduction
7 under subsection (a):

8 (1) An individual who rents low income housing under
9 IC 6-1.1-10-16.7 or IC 36-7-18-25.

10 (2) An individual who is enrolled at an institution of higher
11 education located in Indiana and who rents a dormitory room
12 or unit of a housing facility at the state educational institution.

13 (f) A husband and wife filing a joint adjusted gross income
14 return for a taxable year may claim the deduction under
15 subsections (a) and (d)(3) if either spouse is enrolled at the
16 institution of higher education located in Indiana.

17 SECTION 2. [EFFECTIVE JANUARY 1, 2002] IC 6-3-2-6, as
18 amended by this act, applies to taxable years beginning after
19 December 31, 2001.

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